

**ANNEXURE III.****OFFICIAL MEMORANDUM**

No FD 218 BUD 60, DATED BANGALORE, THE 20TH SEPTEMBER 1961  
(BHADRAPADA 29, SAKA ERA 1883).

*Subject* —New Items—Instructions regarding

Kind reference is invited to para 9 of the Government Order No FD 139 BUD 61, dated 23th July 1961 setting forth the Calendar for Budget work 1962-63. The para deals with the treatment of New Items of expenditure while proposing the Budget Estimates for the next year. Unless proper details are given, it is difficult to determine whether a particular item is a New Item or not. Since the Budget work has to be completed within the prescribed dates, there will be no time for back references for obtaining clarification. All the Heads of Departments are therefore requested to see that all the relevant details are given. It is requested that the details should be furnished in the enclosed form.

It is further requested that the New Items, containing requisite particulars, may be forwarded separately along with the Budget Estimates. It should be seen that no New Items are included in the normal Budget proposals.

T. K. RANGARAJA IYENGAR,

*Under Secretary to Government,  
Finance Department (Budget).*

To—The Secretaries to Government  
The Heads of Departments.  
The Divisional Commissioners.  
The Chief Engineers.  
The Deputy Commissioners.

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**FORM**

Head of Account.

Brief Heading of the Item

Recurrent cost (Rs )

Non-recurrent cost (Rs.)

Ultimate Recurrent cost (Rs )

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Brief Description

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